IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No. 3248 of 2005

For Approval and Signature:

HONOURABLE MR.JUSTICE M.R. SHAH

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1 Whether Reporters of Local Papers may be allowed to see the judgment ?

2 To be referred to the Reporter or not ?

3 Whether their Lordships wish to see the fair copy of the judgment ?

4 Whether this case involves a substantial question of law as to the interpretation of the constitution of India, 1950 or any order made thereunder ?

5 Whether it is to be circulated to the civil judge ?

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MEHTA RATILAL GHELABHAI - Petitioner(s)

Versus

DEPUTY COLLECTOR,SABARKANTHA DISTRICT & 1 - Respondent(s)

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Appearance :

MR JV JAPEE for Petitioner(s) : 1,
MS ARCHANA RAVAL ASST GOVERNMENT PLEADER for Respondent(s) : 1 - 2.

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CORAM : HONOURABLE MR.JUSTICE M.R. SHAH

Date : 08/12/2005

ORAL JUDGMENT

1.In this petition under Articles 226 and 227 of the Constitution of India, the petitioner has challenged the legality and validity of the order

passed by the Deputy Collector, Stamp Duty Valuation, Sabarkantha at Himatnagar dated 1.2.2000 passed under Section 32(A) of the Bombay Stamp Act by which the petitioner is directed to pay deficit stamp duty of Rs.31,040/- plus Rs.250/- by way of penalty in all Rs.31,290/- with regard to the document No.265 executed and presented before the Sub-Registrar, Prantij dated 25.3.1997 as well as the order passed by the Appellate Authority i.e. Chief Controlling Revenue Authority dated 12.3.2004 passed in Appeal No: Stamp Appeal – 32-B-439 of 2000 in dismissing the same and confirming the order passed by the Deputy Collector, Stamp Duty Valuation, Himatnagar.

2.Shri J.V.Japee, learned advocate appearing on behalf of the petitioners has vehemently submitted that the impugned orders dated 1.2.2000 and 12.3.2004 are contrary to the provisions of Rule-4 of the Bombay Stamp (Determination of Market Value of Property) Rules; 1984 and as such, no particulars and/or reasons are given by the authority for determining the valuation of the

property in question at Rs.2,71,700/-. It is also further submitted that as such the impugned order came to be passed on the basis of the notice under Rule-4 of Rules; 1984 by which the petitioner was called upon to prove that the valuation of the property/land in question is at Rs.50,000/-. He has relied upon the judgment of this Court in case of *Budhabhai Merabhai Bharwad V. State of Gujarat reported* in (2005) 8 GHJ Page-374 : 2005 (2) GLR 1792.

3. Ms.Raval, learned AGP appearing on behalf of the respondents is not in a position to dispute that in the impugned order dated 1.2.2000, no particulars are given that on what basis the Deputy Collector has come to the conclusion that the valuation of the property in question is at Rs.2,71,700/-. She is also not in a position to dispute that as such the controversy in question is directly covered by the judgment of this Court in case of ***Budhabhai Merabhai Bharwad*** (supra). However, she has submitted that the valuation of the property in question is fixed on the basis of the Jantri.

4.Heard the learned advocates appearing on behalf of the parties.

5.I have gone through the order passed by the Deputy Collector. In the impugned order, no particulars and/or basis have been mentioned by the Deputy Collector that on what basis, he has come to the conclusion that the valuation of the property in question is at Rs.2,71,700/-. Nothing is on record to suggest that the petitioner has been served with any material relied upon by the Deputy Collector, if any, for ascertaining and/or fixing the valuation of the property in question at Rs.2,71,700/- It also prima-facie appears that even the impugned order has been passed on the basis of the notice issued under Rule-4 of the aforesaid Rules and by which the petitioner was called upon to prove that the valuation of the property is at Rs.50,000/- and no more. This Court has remanded the matter to the Deputy Collector for deciding the same afresh after issuing proper notice under Rule-4 of Rules 1984 and after giving an opportunity to

the petitioner and after providing the material upon which the Deputy Collector wants to rely to determine the valuation of the property in question.

6. For the reasons stated above and for the reasons stated in the judgment of this Court in case of Budhabhai Merabhai Bharwad (supra), the petition is allowed partly. The impugned order passed by the Deputy Collector, Stamp Duty Valuation Sabarkantha at Himatnagar dated 1.2.2000 as well as the order passed by the Appellate Authority i.e. Chief Controlling Revenue Authority dated 12.3.2004 passed in Appeal No: 439 of 2000 in dismissing the same and confirming the order passed by the Deputy Collector, Stamp Duty Valuation, Himatnagar are hereby quashed and set aside and the matter is remanded to the Deputy Collector, Stamp Duty Valuation, Sabarkantha at Himatnagar for deciding the same afresh in accordance with law and on merits and after issuing proper notice under Rule-4 of the Rules of 1984 and after giving an opportunity to the petitioner and after supplying

necessary material to the petitioner upon which the Deputy Collector proposes to rely while determining and/or ascertaining the valuation of the land in question. The said exercise to be done within a period of 6 months from today. It is, however, made clear that if any amount is already paid/deposited by the petitioner pursuant to the order passed by the Deputy Collector, Stamp Duty Valuation while preferring the appeal, the same may not be refunded to the petitioner on quashing and setting aside aforesaid orders, however, the same may be treated as deposit which may be adjusted subject to ultimate outcome of the proceedings on remand.

7. Rule is made absolute to the aforesaid extent, however, there will be no order as to costs.

Direct Service is permitted.

(M.R.SHAH, J.)

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